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April 26, 2016
File number 50060

רואה חשבון	שרוני אריה
רואה חשבון	שפּלר אלי
רואה חשבון	שפּלר ארז
רואה חשבון	אשל ברוך
רואה חשבון	דרויש ציון
רואה חשבון	פרייס חנה
רואה חשבון, עורך דין	ברמן גיל
רואה חשבון	לייבוביץ שלמה
מהנדס, תעשייה וניהול	שיזף יעקב

Report of Independent Accountants

To the Management of Comsign Ltd.

We have audited the assertion by the management of Comsign Ltd (Comsign) that in ; providing its SSL Certification Authority (CA) services at the Atidim Teach Park, building #4 Tel-Aviv, Israel's location for the Root Key "Comsign Global Root CA" during the period from April 27, 2015 through April 26, 2016, Comsign has:

- Disclosed its Certificate practices and its commitment to provide SSL Certificates in conformity with the applicable CA Browser Forum Guideline.
- Maintained effective controls to provide reasonable assurance that:
 - Subscriber information was properly collected, authenticated (for the registration activities performed by Comsign) and verified;
 - The integrity of keys and certificates it manages was established and protected throughout their life cycles ;
 - Logical and physical access to CA systems and data was restricted to authorized individuals;
 - The continuity of key and certificate management operations was maintained; and
 - CA systems development, maintenance and operations were properly authorized and performed to maintain CA systems integrity.

For "Comsign Global Root CA" based on the AICPA/CICA WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria version 1.1

Comsign's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our audit was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included (I) obtaining an understanding of Comsign's key and SSL certificate life cycle management business practices and its controls over key and SSL certificate integrity, over the continuity of key and certificate life cycle management operations, and over the development, maintenance, and operation of systems integrity; (II) testing transactions executed in accordance with disclosed key and certificate life cycle management business practices; (III) testing and evaluating the operating effectiveness of the controls; and (IV) performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion.

The relative effectiveness and significance of specific controls at Comsign and their effect on assessments of control risk for subscribers and relying parties are dependent on their interaction with the controls, and other factors present at individual subscriber and relying party locations. We have performed no procedures to evaluate the effectiveness of controls at individual subscriber and relying party locations.

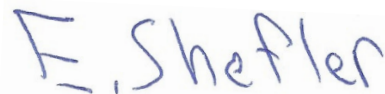
Because of the nature and inherent limitations of controls, Comsign's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct, error, fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions based on our findings to future periods is subject to the risk that changes may alter the validity of such conclusions.

In our opinion, during the period from April 27, 2015 through April 26, 2016, Comsign management's assertion, as set forth in the first paragraph, is fairly stated, in all material respects, based on the AICPA/CICA WebTrust for Certification Authorities - SSL Baseline Requirements Audit Criteria version 1.1.

This report does not include any representation as to the quality of Comsign's certification services beyond those covered by the AICPA/CICA WebTrust for Certification Authorities – SSL Baseline Requirements Audit Criteria version 1.1, nor the suitability of any of Comsign's services for any customer's intended purpose.

Comsign use of the WebTrust for Certification Authorities and it is not intended, nor should it be construed, to update this report or provide any additional assurance.

April 26, 2016



Erez Shefler, CPA, CISA, CRISC, CIA, CRMA
Sharony - Shefler & Co.
Certified Public Accountants (Isr.)